STATUTORY INSTRUMENTS

1977 No. 817

CAR TAX

The Car Tax (United Kingdom and Isle of Man) Order 1977

Made - - - - 11*th May* 1977

Coming into Operation 11*th May* 1977

At the Court at Buckingham Palace, the 11th day of May 1977

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Act of Tynwald entitled the Value Added Tax and Other Taxes Act 1973(**a**) has been passed making, in relation to the Isle of Man, provision similar to the provision made by section 52 of the Finance Act 1972(**b**) with respect to car tax:

Now, therefore, Her Majesty, in pursuance of paragraph 28 of Schedule 7 to the Finance Act 1972 and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Car Tax (United Kingdom and Isle of Man) Order 1977 and shall come into operation on 11th May 1977.

(2) The Interpretation Act 1889(**c**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2. In the Car Tax (Isle of Man) (Amendment) Regulations 1976(**d**)—

(1) In Regulation 2 for the words "Isle of Man" wherever they occur there shall be substituted "Isle of Man or the United Kingdom".

(2) In Regulation 3—

(*a*) for the words "Isle of Man" in Regulation 10A(1) there shall be substituted "Isle of Man or the United Kingdom";

(*b*) for the words "Isle of Man" in Regulation 10A(1)(*b*) in the first place where they occur there shall be substituted "Isle of Man and the United Kingdom"; and for the words "Isle of Man" in the second place where they occur there shall be substituted "Isle of Man or the United Kingdom";

(*c*) for the words "Isle of Man" in Regulation 10A(1)(*d*) wherever they occur there shall be substituted "Isle of Man or the United Kingdom";

(**a**) Acts of Tynwald 1973 Ch. 1.
(**b**) 1972 c. 41.
(**c**) 1889 c. 63.
(**d**) Government Circular 158/76.

(*d*) for the words "Isle of Man" in Regulation 10A(3) there shall be substituted "Isle of Man or the United Kingdom";

(*e*) for the words "Isle of Man" in Regulation 10A(5) there shall be substituted "Isle of Man or the United Kingdom"; and

(*f*) for the words "Isle of Man" in Regulation 10A(6)(i) and (ii) wherever they occur there shall be substituted "Isle of Man or the United Kingdom".

(3) In Regulation 4—

(*a*) for the words "Isle of Man" in Regulation 10B(1) there shall be substituted "Isle of Man or the United Kingdom"; and

(*b*) for the words "Isle of Man" in Regulation 10B(1)(*a*) there shall be substituted "Isle of Man and the United Kingdom".

(4) In Regulation 5—

(*a*) for the words "Isle of Man" in Regulation 10C there shall be substituted "Isle of Man and the United Kingdom".

N. E. Leigh,
Clerk of the Privy Council.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order is made as a consequence of the making of the Car Tax (Isle of Man) (Amendment) Regulations 1976.

This Order now makes the necessary provisions to secure that in respect of this instrument car tax shall be charged under either the Finance Act 1972 (an Act of Parliament) or the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) as if references therein to the United Kingdom or the Isle of Man included both places but that tax is not charged under both Acts in respect of the same transaction.

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